

2018 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2018 BUDGET)

MUNICIPALITY: TOWN OF WESTFIELD COUNTY : UNION

MICHELLE W. BRINDLE	12/31/2021
Mayor's Name	Term Expires

Municipal Officials		
TARA ROWLEY	11/21/2017	Date of Orig. Appt.
Municipal Clerk	C1111	
SCOTT H. OLSEN	Cert No. T1601	
Tax Collector	Cert No. N - 0504	
SCOTT H. OLSEN	Cert No. 419	
Chief Financial Officer	Lic No.	
WARREN M. KORECKY		
Registered Municipal Accountant		
THOMAS C. JARDIM		
Municipal Attorney		

Official Mailing Address of Municipality

TOWN OF WESTFIELD

425 EAST BROAD STREET

WESTFIELD, NEW JERSEY 07090

Fax # : 908-233-3077

Governing Body Members	
Name	Term Expires
LINDA HABGOOD	12/31/21
FRANK ARENA	12/31/19
MICHAEL DARDIA	12/31/21
JOANN NEYLAN	12/31/19
DAVID CONTRACT	12/31/21
MARK LOGRIPPO	12/31/19
DAWN MACKKEY	12/31/21
DOUGLAS STOKES	12/31/19

Please attach this to your 2018 Budget and Mail to:

Director

Division of Local Government Services

Department of Community Affairs

Post Office Box 803

Trenton, New Jersey 08625

Division Use Only
Municode
Public Hearing Date

2018

MUNICIPAL BUDGET

Municipal Budget of the Town of Westfield, County of Union, for the Fiscal Year 2018.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 27 day of March, 2018 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 27 day of March, 2018

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of the appropriations

Certified by me, this 27 day of March, 2018

Registered Municipal Accountant  
SUPLEE, CLOONEY & COMPANY  
308 EAST BROAD STREET  
WESTFIELD, NEW JERSEY 07090

908-789-9300  
Phone Number

DO NOT USE THESE SPACES

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of the appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40:4-1 et seq.

Certified by me, this 27 day of March, 2018

Chief Financial Officer

Clerk

425 EAST BROAD STREET

Address

WESTFIELD, NEW JERSEY 07090

Address

908-789-4033

Phone Number

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this certification form)

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: 2018

By:

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: 2018

By:

MUNICIPAL BUDGET NOTICE

SECTION 1.

Municipal Budget of the TOWN OF WESTFIELD, COUNTY OF UNION for the Fiscal Year 2018

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for year 2018;

Be it Further Resolved,that said Budget or Summary be published in the Westfield Leader and/or The Star Ledger in the issue of April 5th, 2018

The Governing Body of the TOWN OF WESTFIELD does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE

(insert last name)	{	{	ABSTAINED {
	{	{	
	{	{	
AYES {		NAYS {	
	{	{	ABSENT {
	{	{	

Notice is hereby given that the Budget and Tax Resolution was approved by the TOWN COUNCIL of the TOWN OF WESTFIELD, COUNTY OF UNION, on

March 27th, 2018

A Hearing on the Budget and Tax Resolution will be held at the MUNICIPAL BUILDING, on Apri 24, 2018 at 8:00 o'clock (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2018
GENERAL APPROPRIATIONS FOR:(REFERENCE TO ITEM AND SHEET NUMBER SHOULD BE OMITTED IN ADVERTISED BUDGET)				
1. APPROPRIATION WITHIN "CAPS".				XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-1, SHEET 19) (N.J.S. 40A:4-45.2)}				XXXXXXXXXXXXXX
2. APPROPRIATIONS EXCLUDED FROM "CAPS"				XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSE {(ITEM H-2,SHEET 28) (N.J.S. 40A:4-45.3 AS AMENDED)}				12,498,378.91
(B) LOCAL DISTRICT SCHOOL PURPOSES IN MUNICIPAL BUDGET (ITEM K,SHEET 29)				
TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM "CAPS" (ITEM O, SHEET 29)				12,498,378.91
3. RESERVE FOR UNCOLLECTED TAXES (ITEM M,SHEET 29) - BASED ON ESTIMATEC 98.75% PERCENT OF TAX COLLECTIONS				2,390,000.00
4. TOTAL GENERAL APPROPRIATIONS (ITEM9, SHEET 29)				48,211,227.00
5. LESS: ANTICIPATED REVENUES OTHER THAN CURRENT PROPERTY TAX (ITEM 5,SHEET 11) (i.e. SURPLUS, MISCELLANEOUS REVENUES AND RECEIPTS FROM DELINQUENT TAXES)				17,663,889.73
6.DIFFERENCE: AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET (AS FOLLOWS)				XXXXXXXXXXXXXX
(A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES (ITEM 6(a),SHEET 11)				27,975,396.02
(C) MINIMUM LIBRARY TAX (ITEM 6(c), SHEET 11)				2,571,941.25

EXPLANATORY STATEMENT - (CONTINUED)

SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED

		GENERAL BUDGET	WATER UTILITY	SWIMMING POOL UTILITY	UTILITY	
BUDGET APPROPRIATIONS - ADOPTED BUDGET		45,378,388.00		1,208,914.00		
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87		78,136.96		1092498.98		
EMERGENCY APPROPRIATIONS		700,000.00				
TOTAL APPROPRIATIONS		46,156,524.96		2,301,412.98		
EXPENDITURES:						
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)		44,778,094.32		1,092,498.98		
RESERVED		1,378,408.13		116,414.68		
UNEXPENDED BALANCES CANCELED		22.51		0.34		
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED		46,156,524.96		1,208,914.00		
OVEREXPENDITURES*						

EXPLANATIONS OF APPROPRIATIONS FOR  
"OTHER EXPENSES"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" are

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

\* SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2016 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

"CAPS" CALCULATIONS

N.J.S.40A:4 - 45.1 et. seq. "The Local Government Cap Law" places limits on municipal expenditures. Commonly referred to as the "CAPS",it is actually calculated by a method established by the law.

In general the actual calculation works as follows. Starting with the figure in the 2017 budget for Total General Appropriations certain 2017 budget figures are subtracted; including the reserve for uncollected taxes, debt service, State and Federal aid, etc. Take the resulting figure and multiply it by 2.50% and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2017 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2018 budget an index rate ordinance is approved by the governing body.

In addition to the increase allowed above, any increase funded by increase valuations from new construction or improvements is also allowed.

Also, the "CAPS" may be exceeded if approved by referendum. The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculations upon which this budget was prepared are as follows:

LOCAL UNIT HEALTH BENEFITS PROGRAM IMPACT - CHAPTER 2,P.L.2010

Under the terms of the Town's various labor contracts employees are required to make contributions towards their Health Benefits. The following schedule discloses the impact of these contributions on the 2018 Budget:

Projected Group Health Insurance Costs -2018	6,285,000.00
Projected 2018 Employee Contributions	<u>1,096,000.00</u>
Net Group Health Benefits Appropriated -2018	<u><u>5,189,000.00</u></u>

EXPLANATORY STATEMENT - (CONTINUED)

TOWN OF WESTFIELD

"CAPS" CALCULATIONS

Total General Appropriations for 2017		\$45,378,388.00
Add: Cap Base Adjustment -		
Adjusted Total General Appropriations for 2017		45,378,388.00
Less Exceptions:		
Total Other Operations	\$6,595,843.00	
Total Interlocal Service Agreement	\$480,082.00	
Total Public & Private Programs	66,785.00	
Total Capital Improvements	1,100,000.00	
Total Municipal Debt Service	2,585,060.00	
Total Deferred Charges	50,000.00	
Reserve for Uncollected Taxes	2,345,000.00	
Total Exceptions		13,222,770.00
Amount on Which Percentage is Applied		32,155,618.00
2.50% "CAP"		803,890.45
Allowable Operating Appropriations before Additional Exceptions		
per (N.J.S.A. 40a: 4 - 45.3)		32,959,508.45
Add:		
Increase in Ratables from New Construction & Improvements		320,037.10
Cap Bank		1,373,936.92
Maximum Allowable Appropriations After Modifications		\$34,653,482.47

EXPLANATORY STATEMENT - (CONTINUED)

TOWN OF WESTFIELD

SUMMARY FY 2018 TAX LEVY "CAPS" CALCULATION

LEVY CAP CALCULATION	
PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	\$27,662,382.00
LESS: ONE YEAR WAIVERS	
LESS: PRIOR YEAR CAPITAL IMPROVEMENT FUND & DOWN PAYMENTS	
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED	50,000.00
CHANGES IN SERVICE PROVIDER (+/-) - Library	
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION	27,612,382.00
PLUS 2% CAP INCREASE	552,248.00
PLUS PRIOR YEAR EXTRAORDINARY AID AWARD	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	28,164,630.00
EXCLUSIONS:	
CHANGE IN DEBT SERVICE AND EXISTING COUNTY LEASES (+/-)	\$531,623.00
ALLOWABLE LOSAP INCREASES	
ALLOWABLE PENSION INCREASES	286,747.00
ALLOWABLE INCREASE IN RESERVE FOR UNCOLLECTED TAXES	
RECYCLING TAX APPROPRIATION	
ALLOWABLE INCREASE IN HEALTH CARE COSTS	
CAPITAL IMPROVEMENT FUND AND/OR DOWN PAYMENT ON IMPROVEMENTS	625,000.00
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED	190,000.00
ADD TOTAL EXCLUSIONS	1,633,370.00
LESS CANCELLED OR UNEXPENDED WAIVERS	0.00
LESS CANCELLED OR UNEXPENDED EXCLUSIONS	23.00
ADJUSTED TAX LEVY	29,797,977.00
ADDITIONS:	
NEW RATABLES:	
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)	21,479,000.00
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)	1.490
NEW RATABLE ADJUSTMENT TO LEVY	
LFB APPROVED STATEWIDE BLANKET WAIVER	320.037
CAP BANK UTILIZED	
WAIVERS APPLIED FOR	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$30,118,014
AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES - As set Forth in this Budget	\$27,975,396
AMOUNT UNDER THE TAX LEVY CAP	\$2,142,618



CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES		"FCOA"	ANTICIPATED		REALIZED IN
			2018	2017	2017
1. SURPLUS ANTICIPATED	08-101		4,200,000.00	2,174,344.00	2,174,344.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102				
TOTAL SURPLUS ANTICIPATED	08-100		4,200,000.00	2,174,344.00	2,174,344.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103		34,000.00	34,000.00	34,644.00
OTHER	08-104		70,000.00	41,700.00	75,390.50
FEES AND PERMITS	08-105		512,000.00	535,000.00	512,628.02
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	08-110		700,000.00	700,000.00	834,212.21
OTHER	08-109				
INTEREST AND COSTS ON TAXES	08-112		250,000.00	300,000.00	335,266.66
INTEREST AND COSTS ON ASSESSMENTS	08-115				
PARKING METERS	08-111		1,795,000.00	1,795,000.00	1,865,160.00
INTEREST ON INVESTMENTS AND DEPOSITS	08-113		175,000.00	9,500.00	176,265.69
ANTICIPATED UTILITY OPERATING SURPLUS	08-114				

**CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)**

## GENERAL REVENUES

### 3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):

3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):					
PAYMENT IN LIEU OF TAXES		08-117	248,000.00	200,000.00	248,245.00



**CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)**

## GENERAL REVENUES

GENERAL REVENUES				
3.MISCELLANEOUS REVENUES - SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-36 AND N.J.A.C 5:23-4.17)	"FCOA"	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
UNIFORM CONSTRUCTION CODE FEES	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	08-160	1,200,000.00	970,000.00	1,293,548.00

**CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)**

## GENERAL REVENUES

GENERAL REVENUES				
3.MISCELLANEOUS REVENUES - SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
HEALTH SERVICES AGREEMENT - FANWOOD, GARWOOD, MOUNTAINSIDE,	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
ROSELLE PARK , SPRINGFIELD,NEW PROVIDENCE AND SUMMIT	11-330	529,450.00	450,578.00	442,043.50

**CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)**

## GENERAL REVENUES

	2016	2017	Cumulative 2017
3. MISCELLANEOUS REVENUES - SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-45.3H):	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION E: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	XXXXXXXXXXXX 08	XXXXXXXXXXXX	XXXXXXXXXXXX

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
		2018	2017	
3. MISCELLANEOUS REVENUES - SECTION F : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PUBLIC HEALTH PRIORITY FUNDING - 1977	10-785			
TOBACCO AGE OF SALE ENFORCEMENT PROGRAM	10-865			
RECYCLING TONNAGE GRANT	10-701	30,588.91	33,471.00	33,471.00
DRUNK DRIVING ENFORCEMENT FUND	10-745		7,581.18	7,581.18
CLEAN COMMUNITIES PROGRAM	10-770		57,137.99	57,137.99
ALCOHOL EDUCATION REHABILITATION FUND	10-702		1,158.12	1,158.12
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703	26,651.00	26,651.00	26,651.00
SAFE AND SECURE COMMUNITIES PROGRAM - P.L. 1994, CHAPTER 220	10-704			
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			
NJLM EDUCATION FOUNDATION SUSTAINABLE NEW JERSEY GRANT	10-706			
BULLETPROOF VEST PARTNERSHIP GRANT	10-707			
BODY ARMOR REPLACEMENT FUND	10-708		5,079.67	5,079.67
LIBRARY SUMMER PROGRAM	10-710		1,250.00	1,250.00
KIDS RECREATION GRANT - 2015 BLEACHER PROJECT	10-711			
CLICK IT OR TICKET	10-712			
DRIVE SOBER OR GET PULLED OVER	10-713		5,930.00	5,930.00







**CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)**

GENERAL REVENUES				
3. MISCELLANEOUS REVENUES - SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS (CONTINUED):	"FCOA"	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES				
	"FCOA"	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
SUMMARY OF REVENUES				
1. SURPLUS ANTICIPATED (SHEET 4, #1)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-101	4,200,000.00	2,174,344.00	2,174,344.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08	3,784,000.00	3,615,200.00	4,081,812.08
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09	3,073,326.00	3,073,326.00	3,073,326.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08	1,200,000.00	970,000.00	1,293,548.00
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	11	529,450.00	450,578.00	442,043.50
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES	10,12	57,239.91	138,258.96	138,258.96
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08	3,769,873.82	3,446,035.23	3,514,813.54
TOTAL MISCELLANEOUS REVENUES	40004-00	12,413,889.73	11,693,398.19	12,543,802.08
4. RECEIPTS FROM DELINQUENT TAXES	15-499	1,050,000.00	1,378,000.00	1,380,255.88
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	10001-00	17,663,889.73	15,245,742.19	16,098,401.96
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	27,975,396.02	27,662,381.77	XXXXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-192	2,571,941.25	2,548,401.00	XXXXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	07-199	30,547,337.27	30,210,782.77	32,628,322.86
7. TOTAL GENERAL REVENUES	13-299	48,211,227.00	45,456,524.96	48,726,724.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT:							
ADMINISTRATIVE & EXECUTIVE:							
Salaries & Wages	20-100- 1	302,338.00	256,533.00		256,533.00	252,665.95	3,867.05
Other Expenses	20-100- 2	319,934.00	307,550.00		287,550.00	266,941.74	20,608.26
TOWN CLERK:							
Salaries & Wages	20-120- 1	202,769.00	196,394.00		207,394.00	205,340.70	2,053.30
Other Expenses	20-120- 2	32,600.00	34,600.00		34,600.00	25,451.18	9,148.82
FINANCIAL ADMINISTRATION:							
Salaries & Wages	20-130- 1	224,675.00	206,361.00		197,361.00	189,031.89	8,329.11
Other Expenses	20-130- 2	24,550.00	25,350.00		25,350.00	16,462.11	8,887.89
Audit	20-135- 2	52,000.00	51,000.00		51,000.00	50,000.00	1,000.00
ASSESSMENT OF TAXES:							
Salaries & Wages	20-150- 1	156,271.00	160,010.00		160,010.00	143,104.03	16,905.97
Other Expenses	20-150- 2	6,300.00	6,300.00		700,000.00	706,097.72	1,202.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2017		
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)									
COLLECTION OF TAXES									
Salaries & Wages	20-145- 1	116,563.00	145,974.00		141,974.00	128,243.85	13,730.15		
Other Expenses	20-145- 2	32,500.00	33,500.00		33,500.00	32,994.47	505.53		
LEGAL SERVICES AND COSTS:									
Salaries & Wages	20-155- 1								
Other Expenses	20-155- 2	337,000.00	367,500.00		454,500.00	449,417.92	5,082.08		
MUNICIPAL COURT:									
Salaries & Wages	43-490- 1	431,116.00	429,845.00		429,845.00	427,408.98	2,436.02		
Other Expenses	43-490- 2	34,750.00	35,800.00		30,800.00	28,685.60	2,114.40		
PUBLIC DEFENDER:									
Salaries & Wages	43-495- 1	15,166.00	16,352.00		16,352.00		16,352.00		
ENGINEERING SERVICES AND COSTS:									
Salaries & Wages	20-165- 1	662,219.00	639,039.00		639,039.00	613,230.01	25,808.99		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC BUILDINGS AND GROUNDS:								
Salaries & Wages	26-300- 1							
Other Expenses	26-300- 2		293,000.00	281,500.00		301,500.00	298,160.01	3,339.99
MUNICIPAL LAND USE LAW (N.J.S.A. 40:55-D-1):								
PLANNING BOARD:								
Salaries & Wages	21-180- 1							
Other Expenses	21-180- 2		114,000.00	15,240.00		15,240.00	13,297.00	1,943.00
BOARD OF ADJUSTMENT:								
Salaries & Wages	21-185- 1							
Other Expenses	21-185- 2		16,527.00	16,527.00		16,527.00	15,026.75	1,500.25
PUBLIC WORKS:								
Salaries & Wages	26-290- 1		3,029,619.00	2,967,893.00		3,019,893.00	2,972,786.62	47,106.38
Other Expenses	26-290- 2		1,921,098.09	1,879,563.00		1,879,563.00	1,770,893.58	108,669.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
	(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)						
INSURANCE:							
Other Insurance Premiums	23-210- 2	484,249.00	450,554.00		450,554.00	450,554.00	
Workers Compensation Insurance	23-215- 2	595,687.00	582,085.00		582,085.00	567,014.55	15,070.45
Group Insurance Plan	23-220- 2	5,189,000.00	5,185,000.00		5,174,000.00	5,079,612.36	94,387.64
Group Insurance - Health Benefit Waiver	23-221- 2						
Unemployment Compensation	23-225- 2	20,000.00	25,000.00		25,000.00		25,000.00
PUBLIC SAFETY:							
FIRE:							
Salaries & Wages	25-265- 1	3,636,000.00	3,600,000.00		3,534,000.00	3,370,378.84	163,621.16
Other Expenses:							
Fire Hydrant Services	25-265- 2	510,000.00	508,700.00		509,200.00	509,103.72	96.28
Miscellaneous	25-265- 2	442,775.00	333,775.00		333,775.00	332,729.77	1,045.23
UNIFORM FIRE SAFETY ACT(P.L. 1983CH 383)							
FIRE OFFICIAL:							
Salaries & Wages	25-265- 1	165,170.00	159,232.00		163,232.00	162,437.17	794.83
Other Expenses	25-265- 2	9,000.00	9,000.00		10,000.00	9,999.83	0.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
POLICE:							
Salaries & Wages	25-240- 1	6,150,000.00	5,947,000.00		5,912,000.00	5,737,872.01	174,127.99
Other Expenses	25-240- 2	737,270.00	701,120.00		701,120.00	681,824.68	19,295.32
FIRST AID ORGANIZATION:							
Salaries & Wages	25-255- 2	100.00	100.00		100.00		100.00
MUNICIPAL PROSECUTOR							
Salaries & Wages	20-275- 1	32,365.00	34,979.00		34,979.00	34,978.97	0.03
SCHOOL CROSSING GUARDS:							
Salaries & Wages	25-240- 1	367,000.00	367,000.00		357,000.00	326,066.85	30,933.15
PARKING ADMINISTRATION:							
Salaries & Wages	25-240- 1	247,942.00	265,945.00		271,445.00	270,589.68	845.32



## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)

**"FCOA"**

**APPROPRIATED**

## EXPENDED 2017

## EMERGENCY MANAGEMENT SERVICES:

Other Expenses

25-252-2

5,000.00

5,000.00

FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS
---	---

**TOTAL FOR 2017  
AS MODIFIED BY  
ALL TRANSFERS**

PAID OR  
CHARGED

RESERVED

828.92

## STREET LIGHTING

### Other Expenses

31-435-2

342,000.00

345,000.00

345,000.00

249,371.84

95,628.16

## HEALTH AND WELFARE:

**BOARD OF HEALTH:**

### Salaries & Wages

27-330-1

322,047.00

315,059.00

315,059.00

290,895.11

24,163.89

## Other Expenses

27-330-2

36,100.00

36,000.00

36,000.00

32,406.90

3,593.10

**ANIMAL CONTROL:**

## Other Expenses

27-340-2

69,900.00

69,900.00

69,900.00

69,888.00

12.00

## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)

**"FCOA"**

**APPROPRIATED**

## EXPENDED 2017

## RECREATION AND EDUCATION:

## RECREATION SERVICES:

## Salaries & Wages

28-370-1

180,825.00

150,473.00

**FOR 2017 BY  
EMERGENCY  
APPROPRIATION**

**TOTAL FOR 2017  
AS MODIFIED BY  
ALL TRANSFERS**

PAID OR  
CHARGED

RESERVED

16,039.18

Other Expenses

**28-370- 2**

42,000.00

1,000.00

3,000.0

2,535.12

464.88

## CELEBRATION OF PUBLIC EVENTS

Memorial Day:

Other Expenses

28-420-2

36,000.00

1,000.00

1,000.00

1,000.00

## LOCAL TV SERVICES:

## Other Expenses

**28-410-2**

6,800.00

6.800.00

6.800.00

4,932.94

1,867.06

## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)

## "FCOA"

**APPROPRIATED**

FOR 2018

**FOR 2017**

**FOR 2017 BY  
EMERGENCY  
APPROPRIATION**

**TOTAL FOR 2017  
AS MODIFIED BY  
ALL TRANSFERS**

PAID OR  
CHARGED

RESERVED

UNIFORM CONSTRUCTION CODE-

**APPROPRIATIONS OFFSET BY DEDICATED REVENUES (N.J.A.C. 5:23-4.17)**

XXXXXX	XXXXXX
--------	--------

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

XXXXXXXXXXXX

XXXXXX  
XXXXXX

XXXXXXXXXXXX

XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

XXXXXX  
XXXXXX

STATE UNIFORM CONSTRUCTION CODE

## INSPECTION OF BUILDINGS

## Salaries & Wages

**22-195- 1**

613,254.00

543,327.00

503,327.00

469,989.24

33,337.76

Other Expenses

**22-195- 2**

167,050.00

167,050.00

167,050.00

162,768.32

4,281.68

## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

8. GENERAL APPROPRIATIONS							
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UTILITIES:							
Electric	31-430- 2	200,000.00	225,000.00		225,000.00	176,065.02	48,934.98
Telephone	31-440- 2	245,000.00	250,000.00		250,000.00	231,743.07	18,256.93
Water	31-445- 2	21,000.00	23,000.00		23,000.00	19,065.91	3,934.09
Heating Gas	31-446- 2	42,000.00	46,000.00		46,000.00	27,709.53	18,290.47
Gasoline	31-460- 2	220,000.00	210,000.00		226,000.00	216,354.65	9,645.35
TOTAL OPERATIONS (ITEMS 8(A)) WITHIN"CAPS"	32315-00	29,460,529.09	28,636,930.00	700,000.00	29,336,930.00	28,231,743.09	1,105,186.91
B. CONTINGENT	35-470- 2	1,500.00	1,500.00	XXXXXXXXXXXX	1,500.00		1,500.00
TOTAL OPERATIONS INCLUDING CONTINGENT- WITHIN "CAPS"	30001-00	29,462,029.09	28,638,430.00	700,000.00	29,338,430.00	28,231,743.09	1,106,686.91
DETAIL:							
SALARIES & WAGES	30001-11	16,855,339.00	16,401,416.00		16,309,916.00	15,729,463.72	580,452.28
OTHER EXPENSES (INCLUDING CONTINGENT)	30001-99	12,606,690.09	12,237,014.00	700,000.00	13,028,514.00	12,502,279.37	526,234.63

## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

8. GENERAL APPROPRIATIONS								
	"FCOA"	APPROPRIATED					EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED	
(E) DEFERRED CHARGES AND OTHER STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS" (CONTINUED)	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
CONTRIBUTION TO:								
PUBLIC EMPLOYEES' RETIREMENT SYSTEM	36-471- 2	973,143.00	910,547.00		910,547.00	910,547.00		
SOCIAL SECURITY SYSTEM (O.A.S.I.)	36-472- 2	650,000.00	648,000.00		648,000.00	647,206.93	793.07	
POLICE & FIREMEN'S RETIRE SYSTEM OF N.J. - Retro Bill	36-475- 2							
POLICE & FIREMEN'S RETIRE SYSTEM OF N.J.	36-475- 2	2,214,676.00	1,933,641.00		1,933,641.00	1,933,641.00		
DEFINED CONTRIBUTION RETIREMENT PLAN (DCRP)	36-477- 2	23,000.00	25,000.00		25,000.00	16,416.28	8,583.72	
PUBLIC EMPLOYEES' RETIREMENT SYSTEM - Retro Bill	36-471- 2							
TOTAL DEFERRED CHARGED & STATUTORY EXPENDITURES-MUNICIPAL WITHIN "CAPS"	30004-00	3,860,819.00	3,517,188.00		3,517,188.00	3,507,811.21	9,376.79	
(G) CASH DEFICIT OF PRECEDING YEAR	46-855- 2							
(H-1) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN "CAPS"	30005-00	33,322,848.09	32,155,618.00	700,000.00	32,855,618.00	31,739,554.30	1,116,063.70	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS - EXCLUDED FROM "CAPS"			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
RAHWAY VALLEY SEWERAGE AUTHORITY:								
Other Expenses		31-455- 2	3,770,425.00	3,512,442.00		3,512,442.00	3,512,422.00	20.00
MAINTENANCE OF FREE PUBLIC LIBRARY								
(P.L. 1985 CH82 &541)		29-390- 2	2,571,941.00	2,548,401.00		2,548,401.00	2,447,022.22	101,378.78
LENGTH OF SERVICE AWARD PROGRAM (LOSAP)								
Other Expenses		27-476- 2	31,000.00	35,000.00		35,000.00		35,000.00
TAX APPEALS:								
Other Expenses		37-480- 2	500,000.00	500,000.00		500,000.00	500,000.00	
INSURANCE:								
Group Insurance for Employees		23-220- 2						

## **CURRENT FUND - APPROPRIATIONS**

## 8. GENERAL APPROPRIATIONS

(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)

**"FCOA"**

**APPROPRIATED**

## EXPENDED 2017

**FOR 2018**

**FOR 2017**

**FOR 2017 BY  
EMERGENCY  
APPROPRIATION**

**TOTAL FOR 2017  
AS MODIFIED BY  
ALL TRANSFERS**

PAID OR  
CHARGED

RESERVED

**TOTAL OTHER OPERATIONS - EXCLUDED FROM "CAPS"**

XXXXXX

6,873,366.00

6,595,843.00

6,595,843.00

6,459,444.22

136,398.78



## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]



## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

8. GENERAL APPROPRIATIONS			APPROPRIATED					EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)			"FCOA"						
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)			XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
DRIVE SOBER OR GET PULLED OVER			41-715- 2		5,930.00		5,930.00	5,930.00	
RECYCLING TONNAGE GRANT			41-701- 2	30,588.91	33,471.00		33,471.00	33,471.00	
ALCOHOL EDUCATION AND REHABILITATION GRANT			41-711- 2		1,158.12		1,158.12	1,158.12	
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES			XXXXXX	63,902.91	144,921.96		144,921.96	144,921.96	
TOTAL OPERATIONS-EXCLUDED FROM "CAPS"			60023-00	7,466,718.91	7,220,846.96		7,220,846.96	6,984,639.69	236,207.27
DETAIL:									
SALARIES & WAGES			60023-11	471,505.00	430,422.00		430,422.00	352,810.78	77,611.22
OTHER EXPENSES			60023-99	6,995,213.91	6,790,424.96		6,790,424.96	6,631,828.91	158,596.05

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

## 8. GENERAL APPROPRIATIONS

8. GENERAL APPROPRIATIONS							
(D) MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PAYMENT OF BOND & LOAN PRINCIPAL	45-920- 2	2,567,000 00	2,019,000 00		2,019,000.00	2,019,000 00	XXXXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	45-925- 2						XXXXXXXXXXXXXX
INTEREST ON BONDS	45-930- 2	549,660 00	421,860 00		421,860.00	421,857 50	XXXXXXXXXXXXXX
INTEREST ON NOTES	45-931- 2		144,200 00		144,200 00	144,179 99	XXXXXXXXXXXXXX
GREEN TRUST LOAN PROGRAM:		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-940- 2						XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
UNION COUNTY IMPROVEMENT AUTHORITY:							XXXXXXXXXXXXXX
LEASE PAYMENTS	45-945- 2						XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
TOT. MUN. DEBT SERVICE - EXCLUDED FROM "CAPS"	60003-00	3,116,660 00	2,585,060 00		2,585,060.00	2,585,037 49	XXXXXXXXXXXXXX



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXXXX			XXXXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)	46-875- 2	140,000.00		XXXXXXXXXXXX			XXXXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXXXX			XXXXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:				XXXXXXXXXXXX			XXXXXXXXXXXX
Ordinance # 2031	46-880- 2	50,000.00	50,000.00	XXXXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"	600024-00	190,000.00	50,000.00	XXXXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXXXX
(F) JUDGMENTS (N.J.S.A. 40A:4-45.3C)	37-480- 2						
(N) TRANSFERRED TO BOARD OF EDUCATION FOR USE OF LOCAL SCHOOLS (N.J.S.A. 40:48-17.1 & 17.3)	29-405- 2			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR	46-885- 2			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	600025-00	12,498,378.91	10,955,906.96		10,955,906.96	10,693,540.02	262,344.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(1) TYPE 1 DISTRICT SCHOOL DEBT SERVICE	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
PAYMENT OF BOND PRINCIPAL	48-900- 2						XXXXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	48-900- 2						XXXXXXXXXXXXXX
INTEREST ON BONDS	48-900- 2						XXXXXXXXXXXXXX
INTEREST ON NOTES	48-900- 2						XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"	600006-00						XXXXXXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS CAPITAL PROJECT FOR LAND,BUILD,OR EQUIP. N.J.S.A.18A:22020				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	60007-00						XXXXXXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"	60008-00						XXXXXXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	60010-00	12,498,378.91	10,955,906.96		10,955,906.96	10,693,540.02	262,344.43
(L) SUBTOTAL GENERAL APPROPRIATIONS (ITEMS (H-1) AND (O))	30009-00	45,821,227.00	43,111,524.96	700,000.00	43,811,524.96	42,433,094.32	1,378,408.13
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	2,390,000.00	2,345,000.00	XXXXXXXXXXXXXX	2,345,000.00	2,345,000.00	XXXXXXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	30000-00	48,211,227.00	45,456,524.96	700,000.00	46,156,524.96	44,778,094.32	1,378,408.13

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS			APPROPRIATED				EXPENDED 2017		
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED	
SUMMARY OF APPROPRIATIONS									
(A) OPERATIONS :									
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT			30005-00	29,462,029.09	28,638,430.00	700,000.00	29,338,430.00	28,231,743.09	1,106,686.91
STATUTORY EXPENDITURES			XXXXXX	3,860,819.00	3,517,188.00		3,517,188.00	3,507,811.21	9,376.79
(a) OPERATIONS - EXCLUDED FROM "CAPS"			XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
OTHER OPERATIONS			XXXXXX	6,873,366.00	6,595,843.00		6,595,843.00	6,459,444.22	136,398.78
UNIFORM CONSTRUCTION CODE			XXXXXX						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS			XXXXXX	529,450.00	480,082.00		480,082.00	380,273.51	99,808.49
ADDITIONAL APPROPRIATIONS OFFSET BY REV.			XXXXXX						
PUBLIC & PRIVATE PROGS. OFFSET BY REV.			XXXXXX	63,902.91	144,921.96		144,921.96	144,921.96	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"			60023-00	7,466,718.91	7,220,846.96		7,220,846.96	6,984,639.69	236,207.27
(C) CAPITAL IMPROVEMENTS			60002-00	1,725,000.00	1,100,000.00		1,100,000.00	1,073,862.84	26,137.16
(D) MUNICIPAL DEBT SERVICE			60003-00	3,116,660.00	2,585,060.00		2,585,060.00	2,585,037.49	XXXXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)			XXXXXX	190,000.00	50,000.00		50,000.00	50,000.00	XXXXXXXXXXXX
(F) JUDGMENTS			37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB			46-885						XXXXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES			60008-00						XXXXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION			29-405			XXXXXXXXXXXX			XXXXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES			50-899	2,390,000.00	2,345,000.00	XXXXXXXXXXXX	2,345,000.00	2,345,000.00	XXXXXXXXXXXX
TOTAL GENERAL APPROPRIATION			30000-00	48,211,227.00	45,456,524.96	700,000.00	46,156,524.96	44,778,094.32	1,378,408.13

DEDICATED SWIMMING POOL UTILITY BUDGET

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	"FCOA"	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
OPERATING SURPLUS ANTICIPATED	08-501	86,820.00	97,414.00	97,414.00
OPERATING SURPLUS ANTICIPATED with PRIOR WRITTEN CONSENT of the DIRECTOR LOCAL GOVERNMENT SERVICES	08-502			
Total Operating Surplus Anticipated	08-500	86,820.00	97,414.00	97,414.00
SUBSCRIPTIONS	08-503	957,977.00	925,000.00	960,733.00
ADMISSIONS	08-504	135,000.00	136,000.00	152,071.34
MISCELLANEOUS	08-505	65,000.00	50,500.00	84,851.75
Special Items of Revenue Anticipated with Prior Written Consent of Director of Government Services	XXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
DEFICIT (GENERAL BUDGET)	08-549			
TOTAL SWIMMING POOL UTILITY REVENUES	91 07-00	1,244,797.00	1,208,914.00	1,295,070.09

\*NOTE: Use a separate set of sheets for each separate Utility.

All other utilities use sheets 33, 34 and 35

DEDICATED SWIMMING POOL UTILITY BUDGET- CONTINUED

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2017	
		2018	2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
OPERATING:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries & Wages	55-501- 1	435,000.00	488,665.00		489,665.00	484,888.31	4,776.69
Other Expenses	55-502- 2	396,300.00	286,400.00		284,100.00	179,763.02	104,336.98
CAPITAL IMPROVEMENTS:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Down Payments on Improvements	55-510- 2						
Capital Improvement Fund	55-511- 2	5,000.00	5,000.00		5,000.00	5,000.00	
Capital Outlay	55-512- 2						
DEBT SERVICE:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	55-520- 2	315,000.00	300,000.00		300,000.00	300,000.00	XXXXXXXXXXXXXX
Payment of Bond Anticipation & Capital Notes	55-521- 2						XXXXXXXXXXXXXX
Interest on Bonds/ Notes	55-522- 2	51,497.00	76,040.00		76,040.00	76,040.00	XXXXXXXXXXXXXX
Interest on Notes	55-523- 2						XXXXXXXXXXXXXX

DEDICATED SWIMMING POOL UTILITY BUDGET- CONTINUED

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2017	
		2018	2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL FOR 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
DEFERRED CHARGES AND STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Emergency Authorizations	55-530- 2			XXXXXXXXXXXXXXXX			
Deficit in Operations	55-531- 2		11,309.00	XXXXXXXXXXXXXXXX	11,309.00	11,308.66	
				XXXXXXXXXXXXXXXX			
				XXXXXXXXXXXXXXXX			
				XXXXXXXXXXXXXXXX			
				XXXXXXXXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540- 2	6,500.00	6,500.00		6,500.00		6,500.00
Social Security System (O.A.S.I.)	55-541- 2	35,500.00	35,000.00		36,300.00	35,498.99	801.01
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542- 2						
JUDGMENTS	55-531- 2						
DEFICIT IN OPERATIONS IN PRIOR YEARS	55-532- 2						XXXXXXXXXXXXXXXX
SURPLUS (GENERAL BUDGET)	55-545- 2						XXXXXXXXXXXXXXXX
TOTAL SWIMMING POOL UTILITY APPROPRIATIONS	92109-00	\$1,244,797.00	\$1,208,914.00		\$1,208,914.00	\$1,092,498.98	\$116,414.68

DEDICATED ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in Cash in 2017
	2018	2017	
ASSESSMENT CASH			
DEFICIT (                      UTILITY BUDGET)			
TOTAL                      UTILITY ASSESSMENT REVENUES			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2017 Paid or Charged
	2018	2017	
PAYMENT OF BOND PRINCIPAL			
PAYMENT OF BOND ANTICIPATION NOTES			
TOTAL                      UTILITY ASSESSMENT APPROPRIATIONS			

MUNICIPAL AND JOINT FREE PUBLIC LIBRARY MINIMUM TAX LEVY AND ADDITIONAL APPROPRIATION

16. APPROPRIATIONS FOR LIBRARY PURPOSES	APPROPRIATED		Expended 2017 Paid or Charged
	2018	2017	
Minimum Library Appropriation per R.S. 40:54-8 et seq.			
Additional Library Appropriation per Budget Sheet 20			
Total Library Appropriation			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2018 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees-Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Municipal Public Defender; Recycling Program;

Disposal of Forfeited Property; Community Policing Services; Westfield Community TV 36 Program Donations; Environmental Quality and Enforcement Fund; Recreation Trust Fund; POAA Revenues; Park Improvement Donations; Snow Removal Trust Fund; Tree Preservation Program Donations; N.J. Sales and Use Tax; DARE Program

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

( Insert additional appropriate titles in space above when applicable, if resolution for rider has been approved by the Director )

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS  
AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS			
Cash and Investments	1110100		\$44,921,590.65
Due From State of New Jersey (c. 20, P.L. 1971)	1111000		91,718.53
Federal and State Grants Receivable	1110200		41,175.99
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx	
Taxes Receivables	1110300		1,094,622.14
Tax Title Liens Receivable	1110400		15,732.66
Property Acquired by Tax Title Lien	1110500		312,720.00
Liquidation	1110600		1,519,793.36
Other Receivables	1110700		140,000.00
Deferred Charges Required to be in 2018 Budget	1110800		560,000.00
Subsequent to 2018	1110900		48,697,353.33
TOTAL ASSETS			
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100		31,245,218.43
Reserves for Receivables	2110200		2,942,868.16
Surplus	2110300		14,509,266.74
TOTAL LIABILITIES, RESERVES and SURPLUS			48,697,353.33

School Tax Levy Unpaid	2220120	48,684,382.00
Less: School Tax Deferred	2110200	50,085,238.50
*Balance Included in Above		
"Other Receivables"(Prepaid)	2220300	(1,400,856.50)

(Important: This appendix must be included in advertisement of budget.)

		2017	2016
Surplus Balance, January 1st	2310100	12,409,665.08	9,583,022.72
Current Revenue on a Cash Basis: Current Taxes			
*Percentage collected: 2017 99.34% 2016 99.01% )	2310200	172,515,653.44	167,428,066.18
Delinquent Taxes	2310300	1,380,255.88	1,392,379.28
Other Revenues and Additions to Income	2310400	13,692,946.83	14,430,530.38
TOTAL FUNDS	2310500	199,998,521.23	192,833,998.56
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	43,111,502.45	41,566,776.03
School Taxes (including Local and Regional)	2310700	98,524,633.50	95,935,948.00
County Taxes (including Added Tax Amounts)	2310800	41,650,934.19	40,869,011.68
Special District Taxes	2310900	410,919.37	409,757.00
Other Expenditures and Deductions from Income	2311000	1,791,264.98	1,642,840.77
Total Expenditures and Tax Requirements	2311100	185,489,254.49	180,424,333.48
LESS: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	185,489,254.49	180,424,333.48
Surplus Balance - December 31st	2311400	14,509,266.74	12,409,665.08

\*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget			
Surplus Balance December 31, 2018	2311500	14,509,266.74	
Current Surplus Anticipated in - 2018 Budget	2311600	4,200,000.00	
Surplus Balance Remaining	2311700	10,309,266.74	



2018  
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4 It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

\_\_\_\_\_ Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund,  
Capital Line Items and Down Payments on Improvements.

\_\_\_\_\_ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi - year list of planned capital projects, including the current year.  
Check appropriate box for numbers of years covered, including current year:

\_\_\_\_\_ 3 years. (Population under 10,000 )

\_\_\_\_\_ x \_\_\_\_\_ 6 years. (Over 10,000 and all county governments )

\_\_\_\_\_ \_\_\_\_\_ years. (Exceeding minimum time period )

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting a capital improvement program.  
\_\_\_\_\_

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2018 MUNICIPAL BUDGET.  
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.







**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: TOWN OF WESTFIELD

Year Ending: December 31, 2017

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of project.

- 1.
- 2.
- 3.
- 4.

For each change order listed above, submit with introduced budget a copy of governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C.. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding 20 percent threshold for the year indicated above please check here ☐ and certify below.

<hr/>	<hr/>
Date	Clerk of Governing Body